



**STATE OF MONTANA
MONTANA DEPARTMENT OF TRANSPORTATION
JOB PROFILE**

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Conversion from PD format
Update
Informal Review
Formal Review

Date Submitted _____

SECTION I - Identification

Working Title:
Accountant

Department:
Transportation

Job Code Number:
132116

Division & Bureau:
Administration/Financial Operations

Job Code Title:
Accountant

Section & Unit:
Collections

Pay Band:
6

Work Address:
2701 Prospect
Helena, MT 59620-1001

Position Number:
21053

Phone:
406-444-9198

☐ FLSA Exempt ☒ FLSA Non-Exempt

☐ Non-Union ☒ MPEA ☐ Blue Collar

Profile Completed By:

Work Phone:

Work Unit Mission Statement or Functional Description:

The Administration Division provides support services for the entire department in accounting, financial management, purchasing and mail services, federal grant management, and fuel administration and tax collection.

The Financial Operations Bureau is responsible for providing the department with legal, efficient, timely, and accurate financial accounting systems and financial information to facilitate departmental decision making and maintain organizational effectiveness, efficiency, and accountability. The Bureau administers the collection, distribution, refunding, and accounting of the Department's revenue that includes federal reimbursements and motor fuel taxes. The Bureau also conducts internal and external reviews, and performance reviews to ensure legal compliance and financial efficiency in a manner consistent with professional standards. The external reviews primarily concern compliance and enforcement of the motor fuel tax law. The bureau provides technical assistance to taxpayers on the proper procedures and accounting systems for complying with motor fuel tax laws and is responsible for the management, planning, development, implementation, and maintenance of all accounting and various financial information systems; financial operations; establishing policy, methods, and

procedures pertaining to these operations; and providing biweekly payrolls, employee benefits payments, payroll deductions, tax deductions, and related information. The Bureau consists of the Collections Section, Payroll Section, and the Accounting Systems Operations Section.

The Collections section is responsible for the collection, processing and accounting for all monies owed to the department. This includes collections, cashiering, and transmittals. The section is also responsible for the collection and administration of motor fuel tax proceeds.

Describe the Job's Overall Purpose:

This position is responsible for MDT Accounts Receivable accounting systems (SABHRS, CARES, VISTA, and internal subsystems) and for accounts receivable, billing and collection processing activities. Duties included developing and implementing Department accounts receivable systems, policies and methods; and maintaining and monitoring systems to account for agency transactions, comply with state and federal requirements and to provide management reporting. The position reports to the Collections Section Supervisor, position #23007.

<i>SECTION II - Major Duties or Responsibilities</i>	<i>% of Time</i>
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<u>A. Research, Reconciliation and Resolution of Accounting Entries</u>	<u>40%</u>
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Maintain and monitor accounting systems, monitor established internal controls for the Collections section to ensure consistent application, develop accounting reports, and perform related system reconciliation and correction work to ensure proper recording and submission of accounting data.

1. Research, analyze and evaluate problems arising with accounting systems (SABHRS, CARES, VISTA, etc.). Identify incorrect transactions through analysis of various management reports and accounting system data, receivable and claims system documentation, process reviews, and data received from other sections and divisions. This includes assessing data transfer and interface issues related to the three automated systems as well as manual accounting processes and internal subsystems, and developing methods and procedures for monitoring and processing aging reports for accounts receivable. Ensure all transactions post to SABHRS correctly, are in compliance with GAAP, and that accounting information is posting and reconciling correctly.
2. Analyze accounts receivable transactions, and reconcile internal accounting records with SABHRS and VISTA systems. Review transactions to determine appropriate adjustments to ensure compliance with the requirements of contracts, programming documents and legislative requirements.
3. Review and reconcile information contained on the SABHRS, Accounts Receivable Module, CARES, and other systems to correct errors or identify conflicting information. This involves working with other MDT staff to resolve discrepancies and arrive at solutions to accounting problems.
4. Initiate corrective transactions/account adjustments on SABHRS, Accounts Receivable Module, CARES, and other systems to ensure the accuracy and compliance of transactions. This involves reviewing monthly and quarterly reports which compile and allocate accounting data; communicating with other work units responsible for the preparing of receivables and claims; researching and resolving discrepancies; and maintaining documentation and correspondence.
5. Maintain all receivable accounting information for management reports, budgetary information, and expenditures. Work with Budget and Planning Bureau on compiling

spreadsheets for comparison of current and planned expenditures used for the budget cash forecasting.

6. Prepare monthly professional financial analyses of MDT receivables, claims and related activities by analyzing internal accounting system and other data. Also, prepare quarterly reports of MDT receivables to be included in the Director's Report.
7. Identify reporting needs, determine reporting capabilities, and coordinate the development of report content, format, and production. Determine report formats, identify system capabilities and limitations, work with system development staff to add data fields and coordinate other application enhancements to meet departmental reporting needs.

Managing Tax Credits –

1. Reviews daily report from the VISTA system, analyzes each IFTA, SU, NG and LP account to determine if the credit is valid. Position determines reason why credit appears and determines what action will be taken based on the reason for the credit. (reasons include: 1) system glitch, 2) data entry error and 3) legitimate overpayment on account.)
2. Depending on the reason, position will perform a correcting entry, or send a letter to the taxpayer advising them of the credit and asking them to sign and return the letter asking for the credit to be refunded or work with system analyst to work through the issue with ACS.
3. If position determines a credit is due the customer, the customer will decide what they will do with the credit: 1) leave the credit to pay for future tax liabilities, 2) request refund, or 3) let it accumulate in their VISTA account.
4. Receives letter requesting the refund of credit, verifies the credit is still available, and then submits the request to Collection Section supervisor (#23007) for further processing.
5. Reviews report for other credits such as Petroleum Distributor (PD), Petroleum Wholesaler (PW), IR-SSRS (Single State Registration System), and IFTA credential credits. The PD and PW credits are given to FTMA to research and process. Position works with MCS accountant to research and resolve the remainder of the credits involving MCS.

B. COLLECTION OF ACCOUNTS RECEIVABLE

30%

Maintain and monitor accounts receivable, develop accounting reports, and perform related system reconciliation and correction work to ensure proper recording and submission of accounting data. Give testimony in legal hearings or judicial proceedings. Prepare progressive collections letters, payment plan agreements and legal documentations to assist legal staff in obtaining judgment for other avenues to collect account receivable. Transfer bad debt accounts receivable to Bad Debt Collections, Department of Revenue. Communicate and resolve account receivable issues that arise between customers and the Department.

1. Drafts payment contracts for legal review, sends to customer for signature and return with payment. Position monitors and files contracts, returns copy to customer and verifies that applies payments are made to account. Closes out file once final payment is received.
2. Sends out reminders and warning to send to collection agency if payment is missed. May give testimony in legal hearings or judicial proceedings.

3. Contacts delinquent customers by phone or mail to aid collection efforts of delinquent taxes or established account receivables. Evaluates and plans collection strategies on a "case by case" basis to obtain payments in the quickest and most cost effective manner. Negotiate payment plans (financing options) for account receivables. Counsel irate customers or their legal representatives subsequent to enforcement activities, advising them of their account status and attempting to persuade them to voluntarily pay the balance. Maintains confidentiality of all information derived from tax files or developed from other sources.
4. Works with Legal staff in preparing documents to file judgments on accounts receivable and represents Department at informal conferences and may be required to testify in, formal and/or informal hearings, or judicial proceedings on enforcement related issues or establishment of individual liabilities. Records and maintains documented on-line notes of all collection activities and customer contacts as a permanent record of collection activity which may be used as evidence in a judicial proceeding. Explains and clarifies Department collection and enforcement policies and statutes to customers or their legal representatives.
5. Researches account activity and provide draft responses for department management personnel or elected officials, to enable them to respond to inquiries or complaints. Analyze, research and compile financial information providing additional detail to amounts billed and communicate the information to provide assistance to the general public, insurance companies, bankruptcy personnel and other parties that have been billed by the Department. Investigates and researches account receivable files, and other Federal, State, Municipal and private agency records to develop information sources to establish customer contact.
6. Monitors all accounts on a regular basis to verify outcome of payment arrangements, legal actions, sends appropriate notices and correspondence as needed and other activities. Coordinates clarification of assessment related issues on delinquent accounts to resolve disputes and obtain payment on undisputed portions of assessments. Evaluates customer's financial condition, credit availability and payment capacity to obtain maximum payment amounts and expeditiously satisfy delinquencies. Evaluates the feasibility/likelihood of account collection and initiates transfer of bad debts to Bad Debt Collections, Department of Revenue or writes off in accordance with applicable statutes and policies.
7. Reconciles account receivable balance amounts with SABHRS and VISTA-TS and makes appropriate corrections. Inputs into SABHRS collection data, levy and information sources and notes as appropriate.
8. Create collection data files and records collection information as received. Maintain the dishonored check file for progressive collections and turning to bad debt.

C. ACCOUNTING SYSTEM DEVELOPMENT AND IMPLEMENTATION 25%

Research and analyze accounting systems, processes, policies and methods and make recommendations for development and implementation. System responsibilities include SABHRS (Accounts Receivable Module and General Ledger activities), CARES and VISTA-TS.

1. Assess agency receivables, claims and related accounting needs, reporting requirements, and available technology and practices; determine required resources to complete projects; and develop time frames and implementation standards for Departmental Accounts Receivable.
2. Attend meetings and system development sessions as directed by the supervisor to gather information regarding actions that may impact accounting operations (e.g. SABHRS) and to represent the section's interests in these areas. Review state and

federal legislation, and regulations that may impact the creation and use of accounting systems. Continually evaluate new technology and accounting systems. Incorporate appropriate technology into the business processes.

3. Develop, perform and evaluate system reviews to identify and implement changes to accounting systems to ensure compliance with GAAP, state and federal regulations and agency policies. Develop processes and procedures to maximize the use of available resources, reduce the number of errors, ensure MDT claims and receivable information needs are met, and ensure the accuracy of financial statements. Coordinate the identification and implementation of necessary system enhancements to improve functioning and ensure department receivable and claims processing and reporting needs are met.
4. Perform testing functions to ensure proper system functionality, reporting, and data transfer issues that must be resolved for effective implementation. This involves working through each module of the system and documenting problems or enhancement needs, working with programming staff to resolve problems (as described above), and monitoring systems after they have been released.
5. Provide recommendations and advice on accounting system design and maintenance activities based on personal use and analysis of user needs. Collaborate with the supervisor and bureau staff on system development and maintenance.
6. Provide technical assistance and training to department users on the administration of the receivable system and processes. This involves documenting procedures, demonstrating system operation and capabilities, and providing formal training.

D. Other duties as assigned

5%

Perform a variety of accounting and administrative work in support of Collection Section activities as assigned by the supervisor. This includes special accounting research and projects, representing the section in workgroups and committees, approving non-licensed refunds, providing backup and assistance for other Collections Section staff, and attending continuing education and training.

1. As needed, performs final approval for all non-licensed refund types in the HOC system. This includes a review of the name of the taxpayer and dollar amount on the refund request form before submitting for payment.

2. Specific examples of problems solved, decisions made, or procedures followed when performing the most frequent duties of this position include:

The most frequent duties in the position related to accounting system development, implementation, maintenance, and monitoring for accounts receivable. This work involves regular problem-solving and professional judgment in the proper application of accounting principles and practices, GAAP, and state and federal requirements. This position must regularly resolve reconciliation issues that involve the consideration of a broad range of occasionally conflicting and ambiguous information. This includes assessing interface and data transfer issues across multiple major accounting systems (e.g., SABHRS, VISTA, CARES) as well as internal subsystems and manual accounting processes. The position must also assess business practices and operations in a variety of MDT headquarters and district work units to develop accounts receivable methods and systems that meet agency business needs while ensuring compliance with GAAP and state and federal requirements.

3. *The most complicated aspect of this position is:*

Business process analysis, problem-solving, and reconciliation tasks are the most complicated aspects of the position. These areas are considered complex because they often require the evaluation of scarce and vague information, and consideration of ambiguous concepts when performing work such as developing procedures to increase organizational efficiency while maintaining compliance with a variety of governmental, professional, and contract requirements. The MDT is a large and diverse agency with detailed and involved business processes related to accounts receivable.

4. *Guidelines, manuals, or written procedures that support this position include:*

General guidelines for the work are provided in established state and federal laws, rules, and regulations covering accounting systems; reporting requirements; claims payment procedures; Generally Accepted Accounting Principles (GAAP); SABHRS; CARES; and VISTA system requirements and manuals; the IFTA Agreement; Excel spreadsheets instructions; contracts; and government accounting; desk manual for the position; the Department Accounting Manual, State and Department policies and procedures.

5. *The following duties and/or specific tasks listed under 1 above are considered “essential functions” because they require specialized expertise and skill and are the primary reasons the job exists (they must be performed by this position with or without accommodations):*

The following duties are considered essential functions because they require specialized expertise and skill and are the primary reasons the job exists:

Duty A – System Maintenance and Monitoring,
Duty B – Collection of Accounts Receivable,
Duty C – Accounting System Development and Implementation.

The following mental and physical demands are associated with these essential functions:

PHYSICAL

- Light lifting (less than 10lbs.)
- Carry light items (papers, books)
- Remaining seated for extended periods of time, with occasional walking; standing; bending
- Operating a personal computer

MENTAL

- Mediating conflicts between irate and often hostile parties
- Effective, professional communication in writing, in person and over the phone
- Ability to multi-task
- Demand for accuracy in all aspects of work
- Ability to meet inflexible deadlines
- Generate fresh ideas, perspectives and original approaches going beyond traditional ways to address issues and problems
- Computing arithmetic operations
- Compiling information
- Analyzing

6. **Does this position supervise others?** ☐ Yes ☒ No

Number directly supervised:

Complexity level of the positions supervised:

Position Number(s) of those supervised:

7. **This position is responsible for:**

☐ Hiring ☐ Recommends Termination ☐ Supervision ☐ Pay Level
☐ Performance Management ☐ Promotions ☐ Discipline
☐ Other:

8. **Attach an Organizational Chart.**

SECTION III - Minimum Qualifications - List minimum requirements for the first day of work.

Critical knowledge and skills required for this position:

KNOWLEDGE:

The position requires an advanced knowledge of the principles and practices of governmental accounting, Generally Accepted Accounting Principles, Auditing and Financial Reporting requirements, state and federal regulations and accounting requirements, state and federal regulations for collection of debts, information systems, research and analysis practices, contract requirements and accounting stipulations, state and federal laws and requirements and skill in analyzing and reconciling accounting data and training methods and techniques.

The position also requires knowledge of automated accounting software, i.e. SABHRS and CARES and other systems. The position requires knowledge of administrative goals and objectives, legislative and administrative rule requirements and processes. The position will become familiar with Montana statutes, MDT rules, regulations, policies, and procedures.

SKILLS:

Must have knowledge of the procedures with electronic spreadsheets and other data processing applications in order to extract data and perform the necessary analyses and operations. The position requires skill in the operation of a personal computer, office software, specialized financial management systems, and standard office equipment; mathematical analysis; problem solving techniques; system analysis and design procedure; and presentation and negotiation.

Abilities:

Ability to independently apply governmental accounting theories for the purpose of extending existing MDT applications, systems, and policies; analyze and interpret project accounting data and problems; interpret and apply federal and state laws and regulations; establish and maintain effective working relationships with program managers, other agencies, and the public and communicate effectively verbally and in writing.

Behaviors required to perform these duties:

- **Analytical/Interpretive Thinking:** Accurately applies general standards and requirements to specific accounting treatment issues.

- **Decision Making:** Evaluates multiple and ambiguous factors to resolve issues. Develops and implements appropriate courses of action in response to opportunities and impediments.
- **Communicate effectively:** Carries out the vision and goals of the organization; is relied upon by others as a source for valid information; develops and maintains long lasting working relationships with peers and customers.
- **Teamwork:** The position is expected to share knowledge with others, suggest opportunities for improving work methods, willingly accept new duties, and support fellow employees and management objectives. The position must treat others with courtesy and respect; demonstrate team leadership; coordinate the activities of multiple staff and resources; take action to create positive relationships with co-workers; and constructively contribute to quality solutions.
- **Attention to Detail:** Able to be alert in a high-risk environment: follow detailed procedures and ensure accuracy in documentation and data; carefully monitor gauges, instruments, or processes; concentrate on routine work details, and organize and maintain a system of records.
- **Quality:** Able to maintain high standards despite pressing deadlines; establish high standards and measures; do work right the first time and inspect material for flaws; test new methods thoroughly; reinforce excellence as a fundamental priority.
- **Policies/Processes/Procedures:** Able to act in accordance with established guidelines; follow standard procedures in crisis situations; communicate and enforce organizational policies and procedures; recognize and constructively conform to unwritten rules or practices.
- **Systematic Problem Solving:** Able to apply systems thinking to generate solutions; focus on process rather than isolated events; obtain multiple assessments of a situation and be systematic in identifying trouble spots; use tools to define problems; evaluate alternative solutions.
- **Continuous Learning:** Able to stay informed of current industry trends; learn and apply new concepts and demonstrate career self-reliance; identify own areas of opportunity and set and monitor self-development goals.
- **Decision Making and Problem Solving:** Able to take action in solving problems while exhibiting judgment and a realistic understanding of issues; able to use reason, even when dealing with emotional topics; review facts and weigh options.

Education:

Check the one box indicating minimum education requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input type="checkbox"/> No education required | <input type="checkbox"/> Related AAS/2-years college/vocational training |
| <input type="checkbox"/> High school diploma or equivalent | <input checked="" type="checkbox"/> Related Bachelor's Degree |
| <input type="checkbox"/> 1-year related college/voc. training | <input type="checkbox"/> Related Master's degree |

Please specify the acceptable and related fields of study:

Required/Acceptable: Bachelor's degree in Accounting or a closely related field to include coursework in intermediate and governmental accounting.

Related:

Other education, training, certification, or licensing required (specify):

Experience:

Check the one box indicating minimum work-related experience requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input type="checkbox"/> No prior experience required | <input type="checkbox"/> 3 years |
| <input type="checkbox"/> 1 year | <input type="checkbox"/> 4 years |
| <input checked="" type="checkbox"/> 2 years | <input type="checkbox"/> 5 or more years |

Other specific experience (optional):

Alternative Qualifications:

This agency will accept alternative methods of obtaining necessary qualifications.

☒ Yes ☐ No

Alternative qualifications include:

Six years of progressively responsible accounting experience to include governmental accounting, financial reporting, and automated accounting systems. SABHRS experience is preferred. Certification as a CPA may substitute for up to one year of progressively responsible experience. A training assignment will be considered if the experience and/or competency requirements are not met.

A training assignment may be offered depending on qualifications. We will accept alternate education if the applicant has completed the following education courses: Principles of Accounting I and II, Intermediate Accounting I and II, Public Speaking, Governmental Accounting, Auditing, Advanced Accounting, Cost Accounting, Business Finance, Business and Technical Writing plus experience.

SECTION IV – Other Important Job Information

This position is provided broad direction, expected to work independently, and must bring unusual situations to the attention of the supervisor.

SECTION V – Signatures

Signature indicates this statement is accurate and complete.

Employee:

Name: _____ Title: _____

Signature: _____ Date: _____

Immediate Supervisor:

Name: Marie Stark _____ Title: Collections Section Supervisor

Signature: _____ Date: _____

Bureau Chief:

Name: Darrell Zook _____ Title: Fiscal Operations Bureau Chief

Signature: _____ Date: _____

Division Administrator:

Name: Monte Brown _____ Title: Administrator, Administration Division

Signature: _____ Date: _____

Department Designee:

Jennifer Jensen _____ Administrator, Human Resources Division

Signature: _____ Date: _____